



Local Government (Scotland) Act 1973

1973 CHAPTER 65

PART VII

FINANCE

Accounts and audit

97B Furnishing of information and documents to Commission.

(1) Without prejudice to any other provision of this Part of this Act, the Commission may require

[^{F1}(a)] any body whose accounts are required to be audited in accordance with this Part of this Act, and any officer or member of any such body [^{F2};

(b) any person who, by arrangement or agreement with any such body, is discharging any function of the body,]

to furnish the Commission or any person authorised by it with all such information as the Commission or that person may reasonably require for the discharge of the functions under this Part of this Act of the Commission or of that person, including the carrying out of any study under section 97A of this Act.

(2) Any person who without reasonable excuse fails to comply with a requirement imposed by subsection (1) above shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.

Textual Amendments

F1 S. 97B(1): "(a)" inserted (1.4.2003) by Local Government in [Scotland Act 2003 \(asp 1\)](#), [ss. 54\(1\)\(a\)](#), [62\(2\)](#); S.S.I. 2003/134, [art. 2\(1\)](#), Sch.

F2 In s. 97B(1)(b) and preceding word inserted (1.4.2003) by Local Government in [Scotland Act 2003 \(asp 1\)](#), [ss. 54\(1\)\(b\)](#), [62\(2\)](#); S.S.I. 2003/134, [art. 2\(1\)](#), Sch.

Modifications etc. (not altering text)

C1 S. 97B applied (*temp.* from 6.4.1995 until 1.4.1996) by S.I. 1995/789, [art. 2](#), [Sch. para. 3](#)

Changes to legislation: Local Government (Scotland) Act 1973, Section 97B is up to date with all changes known to be in force on or before 19 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

C2 Ss. 96-102 modified (1.4.2013) by [The Police and Fire Reform \(Scotland\) Act 2012 \(Supplementary, Transitional, Transitory and Saving Provisions\) Order 2013 \(S.S.I. 2013/121\)](#), arts. 1(1), 7, **sch.**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 7 para. 7(3) inserted by [1989 c. 42 Sch. 11 para. 36](#)